

Exhibit 8_T



TAX

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New York
NEW 10028
United States

Special control 3
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Denmark
www.skat.dk
on 13 April 2018 Caplia
nr: 18-0219443 TIN: 46
- 1910855

Decision - Revocation of previous decisions on the refund of dividend taxes

SKAT has previously taken decisions on the reimbursement of dividend taxes to the RJM Capital Pension Plan (hereinafter the RCPP) following requests from RCPP agent Goal Taxback Limited.

SKAT revokes the previous decisions on the refund of dividend taxes totaling DKK 59,487,345, as the RCPP has not been entitled to receive the dividend tax.

The revocation concerns the following decisions:

Request by	3 April 2013	2,018,250 kr.
Request by	8 April 2013	1,441,800 kr.
Request by	12 April 2013	11 664 000 kr.
Request by	17 April 2013	692 550 kr.
Request by	23 April 2013	4 730 400 kr.
Request by	26 April 2013	1 123 200 kr.
Request by	30 April 2013	572 400 kr.
Request by	21 August 2013	1,559,250 kr.
Request by	6 December 2013	1,318,621 kr.
Request by	13 December 2013	1,746,360 kr.
Request by	14 March 2014	671 780 kr.
Request by	24 March 2014	2,363,610 kr.
Request by	25 March 2014	2,141,783 kr.
Request by	26 March 2014	825,567 kr.
Request by	28 March 2014	16 141 645 kr.
Request by	8 April 2014	7 452 270 kr.
Request by	10 April 2014	785 184 kr.
Request by	19 May 2014	652 756 kr.
Request by	21 August 2014	103 298 kr.
Request by	15 September 2014	1,482,621 kr.
Total		<u>59 487 345</u> kr.

It is SKAT's assessment that the RCPP does not own or have owned the shares listed in the requests and that the dividends related to the shares mentioned in the requests have not been received by the RCPP.

It is also SKAT's assessment that the RCPP did not have the necessary capital to make the investments in Danish shares on the basis of which the abovementioned claims for the reimbursement of dividend tax were made.

According to the submitted Dividend Credit Advices, the RCPP is said to have invested in shares in Danish companies for a significant amount and received dividends thereof.

SKAT has emphasized:

- That the RCPP is a newly created pension fund.
- The fact that the RCPP only has a single participant with the limited amounts of deposits involved.
- That the RCPP has not submitted FORM 5500 in the USA, which is why it must be considered that the RCPP's at the end of the relevant income years, wealth was less than \$250,000.

It is thus on the basis of the information available to us today that SKAT's assessment that the RCPP has not had the economic opportunity to own shares to such an extent as indicated in the RCPP's requests for the reimbursement of Danish dividend tax. This can be seen, for example, in:

- At the RCPP on 7 March 2013, less than 2 months after the foundation, it indicates that it has invested for DKK 149,402,500. in the share TDC A/S.
- At RCPP on 20 March 2013, less than 2 months after the foundation, it indicates to be the owner of shares in Novo Nordisk A/S and H Lundbeck A/S for a total value of DKK 2,393,098,000.
- On 20 March 2014, 14 months after its creation, the RCPP indicated that it was the owner of shares in Novo Nordisk A/S and Carlsberg A/S -B for a total value of 3,309,732,689 DKK.

Thus, the RCPP does not meet the conditions for reimbursement of withholding taxes on Danish shares, cf. Article 10 of the Danish-US double taxation treaty;

The RCPP therefore refunded these dividend taxes to the RCPP on a false basis, and the tax revokes the previous dividend tax refund decisions.

The Attorney General will, on behalf of SKAT, bring a claim for reimbursement and compensation to the RCPP.

Reference is made to the annexes submitted together with SKAT's proposal of 13 April 2018.

Furthermore, SKAT is of the opinion that the payments to the RCPP are part of a wider international complex which SKAT has reported to SØIK as alleged fraud against the Danish State. SKAT has notified the complex as covered by Section 279 of the Penal Code by unjustified recovery of withholding tax, where the applicant fund is not or does not have the shares listed in the requests and where the dividends relating to the shares listed in the requests have not been received by the applicant fund.

Confidential Pursuant to Protective Order

TAX_MDL_001_00059475

For further reasons, please refer to the following summary.

Description and justification

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1. Facts

1.1. Description of the case

The RCPP is registered as a pension fund in the United States¹ and was founded in January 2013².

Goal Taxback Limited, on behalf of the RCPP, in the period from 3 April 2013 to 15 September 2014, has sent requests to SKAT to be reimbursed the withheld dividend taxes on Danish shares for a total of DKK 59,487,345.

On this basis, SKAT has paid the dividend tax refund to the RCPP via Goal Taxback Limited's bank account 34015159 in NatWestBank.

In connection with the control of dividend tax refunds, SKAT obtained information from the US Treasury Department, the Internal Revenue Service (hereinafter IRS). From the information provided, it appears that:

- That the RCPP is a newly created pension fund.
- That the annual contribution to the fund is limited to between USD 12,500 and USD 53,000 per year. shall participate according to the age of the depositor.
- That the RCPP did not submit FORM 5500, whereby the RCPP indicated to the IRS that at the end of 2013 and 2014 their assets were below USD 250 000.

1.2. Reimbursement of dividend tax

With reference to the double taxation treaty between Denmark and the United States, the agent Goal Taxback Limited, on behalf of the RCPP, has requested and been reimbursed the tax withheld on the following shares:

SKATs bundle No	Date of the request	Stock	Quantity	Ex date	Total dividends DKK	Refunded dividend tax DKK
19513	2013-04-03	TDCA/S	3 250 000	2013-03-08	7 475 000	2,018,250
19513	2013-04-08	DSV A/S	1 200 000	2013-22-03	1 500 000	405 000
19513	2013-04-08	Carlsberg A/S - B	640 000	2013-22-03	3 840 000	1,036,800
23,413	2013-04-12	Novo Nordisk A/S	2,400,000	2013-03-21	43 200 000	11 664 000
23,413	2013-04-17	FL Smidth & CO A/S	285 000	2013-04-08	2,565,000	692 550
26,613	2013-04-23	A.P. Møller Mærsk A/S B	10,400	2013-04-12	12 480 000	3,369,600
26,613	2013-04-23	A.P. Møller Mærsk A/S A	4,200	2013-04-12	5 040 000	1,360,800
26,613	2013-04-26	Tryg A/S	160 000	2013-04-19	4 160 000	1 123 200
28,013	2013-04-30	H Lundbeck A/S	1 060 000	2013-03-21	2 120 000	572 400
61,513	2013-08-21	TDCA/S	3 850 000	2013-08-08	5 775 000	1,559,250
90013	2013-06-12	CHR. Hansen Holding A/S	780 157	2013-11-27	4 883 782	1,318,621
90513	2013-12-13	Coloplast A/S - B	924 000	2013-06-12	6 468 000	1,746,360
17,414	2014-03-14	Novozymes A/S B	995 231	2014-02-27	2,488,077	671 780
19414	2014-03-24	TDCA/S	3 979 143	2014-03-07	8 754 114	2,363,610
19414	2014-03-25	Danske Bank A/S	3 966 266	2014-03-19	7 932 532	2,141,783
19414	2014-03-26	Pandora A/S	470 409	2014-03-20	3,057,658	825,567
2014	2014-03-28	Carlsberg A/S - B	519 918	2014-03-21	4 159 344	1,123,022

¹ Annex 219-2-1 to 219-2-2

² Annex 219-2-1 to 219-2-2

³ Annex 219-A-1 to 219-A-136

2014	2014-03-28	Novo Nordisk A/S	12 361 007	2014-03-21	55 624 531	15 018 623
27,814	2014-04-08	A.P. Møller Mærsk A/S A	8,902	2014-04-01	12 462 800	3,364,956
27,814	2014-04-08	A.P. Møller Mærsk A/S B	10,813	2014-04-01	15 138 200	4 087 314
27,814	2014-04-10	Tryg A/S	107 707	2014-04-04	2,908,089	785 184
37,214	2014-05-19	Coloplast A/S - B	604 404	2014-05-09	2,417,616	652 756
72,614	2014-08-21	Novozymes A/S B	153 035	2014-02-27	382 587	103 298
75,914	2014-09-15	TDCA/S	3 660 794	2014-08-08	5,491,191	1,482,621
Total					220 323 521	59 487 345

The requests were accompanied by the following annexes⁴:

1. Form 06.008 and 06.003 ENG- Claim to Relief from Danish Dividend Tax.
2. Dividend Credit Advices - prepared by RCPP's custodian Solo Capital Partners LLP.
3. FORM 6166 from the Internal Revenue Service (IRS) - Certificate of resident in USA (issued by the US tax authorities).
4. Limited Power of Attorney to Goal Taxback Limited.

On 1. In forms 06.008 and 06.003 it is stated that the RCPP is the legal owner of the shares and is subject to the Danish-US double taxation treaty

Re. 2. According to Dividend Credit Advices of Custodian Solo Capital Partners LLP, RCPP has received a net dividend on the shares.

1.3. Calculation of investments

Taking into account that the RCPP must own the shares at the time of the general meeting (the day before the ex-date), the acquisition costs for the acquisition by RCPP of the shares indicated in the requests⁵ are calculated on the basis of the closing price on the last trading day before the ex-date⁶:

SK bottom	ATs No	Stock	Course date	Quantity	Course	Calculated purchase price DI<K
19513	DSV A/S		2013-03-21	1 200 000	143.60	172 320 000
19513	Carlsberg A/S - B		2013-03-21	640 000	576.00	368 640 000
23,413	FL Smidth & CO A/S		2013-04-05	285 000	347.10	98 923 500
26,613	A.P. Møller Mærsk A/S B		2013-04-11	10,400	45,760.00	475 904 000
26,613	A.P. Møller Mærsk A/S A		2013-04-11	4,200	42,120.00	176 904 000
26,613	Tryg A/S		2013-04-18	160 000	480.90	76 944 000
61,513	TDCA/S		2013-08-07	3 850 000	47.18	181 643 000
90013	CHR. Hansen Holding A/S		26-11-2013	780 157	204.00	159 152 001
90513	Coloplast A/S - B		2013-05-12	924 000	358.30	331 069 200
17,414	Novozymes A/S B		2014-02-26	995 231	254.00	252 788 623
72,614	Novozymes A/S B		2014-02-26	153 035	254.00	38 870 839
19414	TDCA/S		2014-03-06	3 979 143	52.65	209 501 865
19414	Danske Bank A/S		2014-03-18	3 966 266	145.70	577 884 956

⁴ Annex 219-A-I to 219-A-136

⁵ Annex 219-A-I to 219-A-136

⁶ The course is on Nasdaq's website: <http://www.nasdaqomxnordic.com>

19,414	Pandora A/S	2014-03-19	470 409	356.00	167 465 577
~					
27,814	A.P. Møller Mærsk A/S A	2014-03-31	8,902	62,500.00	556 375 000
27,814	A.P. Møller Mærsk A/S B	2014-03-31	10,813	65,000.00	702 845 000
27,814	Tryg A/S	2014-04-03	107 707	551.50	59 400 411
37,214	Coloplast A/S - B	2014-05-08	604 404	468.10	282 921 512
75,914	TDCA/S	2014-08-07	3 660 794	51.35	187 981 772

1.4. Registration of Danish shares

All shares in Danish listed companies are registered with **VP** Securities, which is the Danish value paper central.

This registration includes a securities depository in a Danish bank established in the name of a shareholder. A securities depot contains the shareholder's shareholdings, which may be composed of shares in various Danish listed companies. A securities depot and its holding may also have several owners (referred to as an omnibus depot).

When searching information from VP Securities, no securities depository has been found in a Danish bank where RCPP or its custodian Solo Capital Partners LLP is registered as owner.

1.5. Information from the IRS in the United States

SKAT has received information via the Competent Authority in Denmark and the USA from the IRS tax authority in the USA

By letter of 13 June 2016, the IRS attached Instructions for FORM 5500-EZ, among others. shows:

- At *"Who Does Not Have To File FORM 5500-EZ"*
You do not have to file FORM 5500-EZ for the 2015 plan year for a one-participant plan if the total of the plan's assets and the assets of all other one-participant plans maintained by the employer at the end of the 2015 plan year does not exceed \$250,000, unless 2015 is the final plan year of the plan. For more information on final plan years, see Final Return later."

By letter of 7 June 2017, the IRS provided the following information:⁷

- That the RCPP was established in January 2013.
- That the IRS does not hold FORM 5500 for the RCPP as no FORM 5500 has been submitted for 2013 or 2014.

Based on the information from IRS SKAT's assessment, it is a *"OneParticipant (owners and their spouses) Retirement Plan"*.

⁷ Annex 219-1-1 to 219-1-13

⁸ Annex 219-2-1 to 219-2-2

IRS has provided links to the IRS website on the 'Topics for Retirement Plans'⁹ in general questions on pension plans and their deposits. The website shows, inter alia, the following:

- That a One-Participant 401(k) plan includes a business owner with no employees other than the person and, if any, their associate.
- That the annual deposit is limited to between \$12,500 and \$53,000 according to the age of the depositor (over or under 50 years).

On the basis of information provided by the IRS, tax has assumed:

- That if a pension plan does not submit FORM 5500, the pension plan indicates that it is a One-Participant Retirement Plan with a capital of less than USD 250 000.
- That if a tax-free pension plan is operating (Unrelated Business Income), it will pay tax on its income and a Form 990-T will be submitted to the IRS.
- That if a tax-exempt pension plan has Dept-financed Income, its income shall be subject to tax and a Form 990-T shall be submitted to the IRS.
- That if a pension plan distributes funds, this must be reported to the IRS on a Form 1099, where the amount paid and to whom must be disclosed. The person who received the funds is liable to tax on the income and must declare it.

Furthermore, the IRS has stated that in its reply of 7 June 2017 to SKAT's inquiry, the IRS has examined whether the RCPP had submitted any tax return/reporting. This was not the case. Therefore, the RCPP did not submit either FORM 5500, Form 990-T or Form 1099.

2. Rules of law

2.1. Statutes

Company Tax Act - Consolidated Act No. 1082 of 14 November 2012 and No. 680 of 20 May 2015:

- § 2, par. 1(c) and (c) 3, 2nd pt

Law of the Equation - Regulation and No. 405 of 22 April 2013, as amended: · Section 16 A, paragraph 1 1.

Source Tax Act - Consolidation Act No. 1403 of 7 December 2010 as amended:

- § 65, par. 1 and 69 B, par. 1.

2.2. Double taxation treaty

BKI No 13 of 14/4/2000 of the Agreement of 19/8/1999 between Denmark and the United States of America to avoid double taxation and to prevent tax evasion in respect of income taxes. As amended by BKI no. Protocol No 1 of 18/2/2008 of 2/5/2006:

- Articles 10 and 22.

⁹ Annex 219-3-1 to 219-3-16

3. SKA Ts comments

3.1. Legal basis/legal basis

A US pension fund, the beneficial owner of Danish shares, which has received dividends, of which dividend tax is included, may be reimbursed the dividend tax if the fund meets the conditions set out in Article 10 of the Danish-US double taxation treaty cf. Section 69 B, 1st point.

3.2. Ownership of shares and receipt of share dividends

In its dividend tax refund application forms, the RCPP stated that the RCPP was the owner of the shares in question and that the RCPP received dividends, including dividend tax.

It is SKAT's view that the RCPP, as a newly created pension fund with a participant with limited deposit options, did not have the necessary capital to make the investments in Danish shares on the basis of the abovementioned requests for the reimbursement of dividend tax.

It is therefore SKAT's assessment that the RCPP may not have been the owner of the shares and that the RCPP did not receive any dividends from the shares. In assessing this, SKAT has emphasized the following points:

3.2.1. Depot

All shares in Danish listed companies are registered with VP Securities, the Danish central securities depository. This registration includes a securities depository in a Danish bank established in the name of a shareholder. A securities depot and its holding may also have several owners (referred to as an omnibus depot).

Neither RCPP nor its Custodian Solo Capital Partners LLP is registered as the owner of a securities depository in a Danish bank. Therefore, SKAT has no information that RCPP has owned the shares that are refunded dividend tax on

3.2.2. The capital base for the investments of the pension

fund RCPP was established in January 2013¹⁰.

According to the information provided by the authorities in the United States, this is a pension fund where there is only one participant who can pay an annual maximum of USD 12,500/53,000¹¹ (approximately DKK 76,501/324,434. in 2014 and 67,658/286,873 kr. 2013)¹².

As the RCPP has not submitted FORM 5500 for either 2013 or 2014, the RCPP has indicated to the IRS that their assets at the end of 2013 and 2014 are below USD 250,000¹³ (DKK 1,530,350). in 2014 and 1,353,175 kr. 2013)¹⁴.

¹⁰ Annex 219-2-1 to 219-2-2

n Annex 219-3-1 to 219-3-16

¹² Price at end 2014 (612.14) / 2013 (541.27), cf. www.nationalbanken.dk ¹³

Annex 219-2-1 to 219-2-2

¹⁴ Price at end 2014 (612.14) / 2013 (541.27), cf. www.nationalbanken.dk

Tax has calculated from the Dividend Credit Advices received that all RCPP investments in Danish equities¹⁵ are well above the RCPP capital base. This can be seen, for example, in:

- At the RCPP on 7 March 2013, less than 2 months after the foundation, it indicates that it has invested for DKK 149,402,500. in the share TDC A/S.
- At RCPP on 20 March 2013, less than 2 months after the foundation, it indicates to be the owner of shares in Novo Nordisk A/S and H Lundbeck A/S for a total value of DKK 2,393,098,000.
- On 20 March 2014, 14 months after its creation, the RCPP indicated that it was the owner of shares in Novo Nordisk A/S and Carlsberg A/S -B for a total value of DKK 3,309,732,689

On this basis, it is SKAT's assessment that the RCPP, as a newly created pension fund which could inject a maximum of USD 12,500/53,000 per annum, depending on the age of the depositor (over or under 50 years) and with a capital base of less than USD 250,000 at the end of the relevant income years, did not have the capital to make the investments underlying the requests of the RCPP.

3.2.3. Equity dividends and the tax withheld

The RCPP was supposed to have received dividends for a total of DKK 220,323,521,¹⁶ from the foundation in January 2013 until August 2014, including the recovered and refunded dividend taxes totaling DKK 59,487,345.

SKAT considers that the dividends related to the shares indicated in the requests have not been allocated to the RCPP, as the RCPP's capital base is considered to be below USD 250 000 at the end of the year, as the RCPP has not submitted FORM 5500 to the IRS. Nor has the RCPP indicated Unrelated Business Income or Dept-financed Income (Form 990-T), nor disclosed any distribution of funds (Form 1099) to the IRS.

The net proceeds from the Danish shares 160.836.176 kr. may therefore not have been accessed by the RCPP.

3.3. Revocation of previous decisions

When applying for reimbursement, the RCPP provided information that the RCPP was the legal owner of the shares, cf. forms 06.008 and 06.003 and that the RCPP had received dividends and paid dividend tax, cf. Dividend Credit Advices of RCPP's custodian Solo Capital Partners LLP.

SKAT has now established that it was a newly created pension fund with the resulting limited capital base and that the RCPP did not submit FORM 5500, distributions or other information to the IRS. This means that the RCPP did not have the required capital base to make investments in the Danish shares on the basis of which the RCPP has applied for the reimbursement of the withholding taxes.

¹⁵ Section 1.3

¹⁶ Section 1.2

¹⁷ Section 1.2

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It is therefore SKAT's assessment that the RCPP may not have been the owner of the shares, and that the RCPP has therefore not received dividends from the shares.

In view of this, SKAT considers that the RCPP does not meet the conditions of Section 69b of the Withholding Tax Act and Article 10 of the Danish-US Double Tax Convention
Tax therefore revokes the rulings.

4. SKA Draft Decision

SKAT proposes that the previous decisions on the refund of dividend taxes totaling DKK 59,487,345. the RCPP is revoked because the RCPP has not been entitled to receive the dividend tax.

The revocation concerns the following decisions:

Request by	3 April 2013	2,018,250 kr.
Request by	8 April 2013	1,441,800 kr.
Request by	12 April 2013	11 664 000 kr.
Request by	17 April 2013	692 550 kr.
Request by	23 April 2013	4 730 400 kr.
Request by	26 April 2013	1 123 200 kr.
Request by	30 April 2013	572 400 kr.
Request by	21 August 2013	1,559,250 kr.
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Request by	15 September 2014	1,482,621 kr.
Total		<u>59 487 345</u> kr.

It is SKAT's assessment that the RCPP does not own or have owned the shares listed in the requests and that the dividends related to the shares mentioned in the requests have not been received by the RCPP.

It is also SKAT's assessment that the RCPP did not have the necessary capital to make the investments in Danish shares on the basis of which the abovementioned claims for the reimbursement of dividend tax were made.

According to the submitted Dividend Credit Advices, the RCPP is said to have invested in shares in Danish companies for a significant amount and received dividends thereof.

SKAT has emphasized:

- That the RCPP is a newly created pension fund.
- The fact that the RCPP only has a single participant with the limited amounts of deposits involved.
- The fact that the RCPP did not submit FORM 5500 in the US, therefore it must be assumed that the RCPP's assets were below USD 250 000 at the end of the relevant income years.

It is thus on the basis of the information available to us today that SKAT's assessment that the RCPP has not had the economic opportunity to own shares to such an extent as indicated in the RCPP's requests for the reimbursement of Danish dividend tax. This can be seen, for example, in:

- At the RCPP on 7 March 2013, less than 2 months after the foundation, it claims to have invested for DKK 149,402,500. in the share TDC A/S.
- At RCPP on 20 March 2013, less than 2 months after the foundation, it indicates to be the owner of shares in Novo Nordisk A/S and H Lundbeck A/S for a total value of DKK 2,393,098,000.
- On 20 March 2014, 14 months after its creation, the RCPP indicated that it was the owner of shares in Novo Nordisk A/S and Carlsberg A/S -B for a total value of 3,309,732,689 DKK.

Thus, the RCPP does not meet the conditions for reimbursement of withholding taxes on Danish shares, cf. Article 10 of the Danish-US double taxation treaty;

Consequently, the RCPP has been wrongly refunded by SKAT to the abovementioned dividend taxes and it therefore proposes to revoke the previous dividend tax refund decisions.

5. The pension fund's comments on SKA Ts proposal

SKAT did not receive any comments from the RCPP.

6. SKA Ts final decision

Since SKAT has not received any comments from the RCPP, SKAT takes a decision in line with the proposal submitted previously.

The Attorney General will, on behalf of SKAT, bring a claim for reimbursement and compensation to the RCPP.

Complaint Guide

If you want to complain

Then you must write to the Danish Tax Agency within three months of the day on which you have received this decision.

Write all the points you want to complain about and justify each point why you think the decision is

Side Layer2

wrong. Attach the decision and the presentation of the case. If you have documents supporting and substantiating your complaint, we also ask you to attach them. If you want a meeting with a caseworker at the Danish Tax Agency, you must write your phone number in the complaint.

It costs 400 kr. to complain. If you are fully or partially correct in your complaint, you will get the

money back. **How to send the complaint and pay**

You can send the complaint

- electronically via Skatteankestyrelsen's complaint form at skatankestyrelsen.dk, where you are at the same time asked to pay by payment card or Mobile Pay.
- as digital post via borgs.dk. or virk.dk. Pay by transferring DKK 400 to the account with registration number 0216 and Account No. 4069029361, and write your name and TIN number. in message el sesfel tet.
- by letter to Skatteankestyrelsen, Ved Vesterport 6, 4th floor, 1612 København V. Pay by transferring DKK 400. to the account with registration number 0216 and Account No. 4069029361, and write your name and TIN number. in the message box.
- Payment from abroad can be made by transferring the amount to 0216 (registration number bank) 4069029361 (account number), IBAN DK 0502164069029361, SWIFT DABADKKK.

You can apply to get paid your advisor

If you are given an advisor to help with the complaint, you can apply for the advice to be paid in full or in part if the case is subject to the rules of Chapter 19 of the Tax Administration Act. More about this possibility can be read at skat.dk/omkostningsgodtgørelse.

Laws and regulations

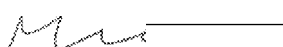
The laws and decisions referred to can be found at skat.dk/love or skat.dk/afgørelser. Additional information/instructions on how to complain can be obtained at skat.dk/klage or skatankestyrelsen.dk/angel in sh.

Kind regards,



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21



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